

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

_____)	Chapter 11 Cases
In re)	
Adelphia Communications Corporation, <u>et al.</u> ,)	Case No. 02-41729 (SHL)
)	
Reorganized Debtors.)	Jointly Administered
_____)	

SEVENTY-FIRST POST-CONFIRMATION STATUS REPORT

This Seventy-First Post-Confirmation Status Report is filed in accordance with the Post Confirmation Order and Notice, dated February 13, 2007 (the “Effective Date”), in connection with the cases of the above-captioned reorganized debtors (collectively, the “Debtors”). Since the filing of the Seventieth Post-Confirmation Status Report on July 15, 2024 for Adelphia Communications Corporation (“Adelphia”) and Certain of its Affiliated Debtors, describing the Debtors’ progress subsequent to the confirmation of the First Modified Fifth Amended Joint Chapter 11 Plan for Adelphia Communications Corporation and Certain of its Affiliated Debtors, dated as of January 3, 2007, as Confirmed (the “Plan”),¹ for each of the Debtors other than the JV Debtors² by the order dated January 5, 2007 (the “Confirmation Order”), the Debtors, as reorganized pursuant to the Plan, have taken the following steps, among others, in connection with consummation of the Plan:

- Filed the Adelphia Communications Corporation and Subsidiaries 2023 Federal and State tax returns also including the trust tax returns for Adelphia Remaining Assets Distribution Trust and Adelphia Reserved Assets Distribution Trust.
- Filed the ACC Claims Holdings LLC 2023 Federal and State partnership tax returns.
- Continued efforts to maximize the value of remaining assets.

¹ Capitalized terms used but not defined have the meanings ascribed to such terms in the Plan.

² The JV Debtors are comprised of the following legal entities: Century-TCI California, L.P.; Century-TCI California Communications, L.P.; Century-TCI Distribution Company, LLC; Century-TCI Holdings, LLC; Parnassos Communications, L.P.; Parnassos Distribution Company I, LLC; Parnassos Distribution Company II, LLC; Parnassos, L.P.; Parnassos Holdings, LLC; Western NY Cablevision, L.P. The Third Modified Fourth Amended Joint Plan of Reorganization Under Chapter 11 of the Bankruptcy Code for the Century-TCI Debtors and Parnassos Debtors, dated as of June 28, 2006, was confirmed by order dated June 29, 2006.

- The following activity has occurred since June 30, 2024:


	<u>Cash</u>
Balance at June 30, 2024	\$2,036,997
Additions (a)	15,000
Investment Income	16,162
Net Plan Disbursements(b)	0
Operating Costs (c)	<u>(398,150)</u>
Balance at September 30, 2024	<u>\$ 1,670,009</u>

- (a) Additions include proceeds from ACC Claims Holdings, LLC for the Q2 2024 administrative fee in the amount of \$15,000.
- (b) Net plan disbursements include checks that cleared of the \$3,000,000 distribution to holders of allowed claims on or around April 13, 2023. No checks cleared during the current period. As of Sep 30, 2024, checks totaling approximately \$130,000 had not yet been cashed.
- (c) Operating costs include professional expenses of \$186,000, contract labor of \$80,000, insurance of \$125,000, and other of \$7,000.

The remaining assets held in reserve are detailed in Exhibit A.

Dated: October 15, 2024

Adelphia Communications Corporation
By: Development Specialists, Inc.
Title: Plan Administrator

By: 
Thomas P. Jeremiassen
Senior Managing Director

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Suite 1
Coudersport, PA 16915
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Summary of Remaining Cash Held and Deferred Assets

<u>Cash</u>	06/30/2024	09/30/2024	Status
	(\$ in millions)	(\$ in millions)	
Estate Operations	\$ 0.6	\$ 0.5	
Remaining Assets	1.4	1.2	
Total Cash	2.0	1.7	
<u>Deferred Assets</u>			
Interest in Tow Life Insurance Policies	25.4	25.4	
Total Cash and Deferred Assets	\$ 27.4	\$ 27.1	